

MISSOURI DEPARTMENT OF REVENUE
JEFFERSON CITY, MO 65105-2200

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of Revenue

Please place this label
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Do not use this
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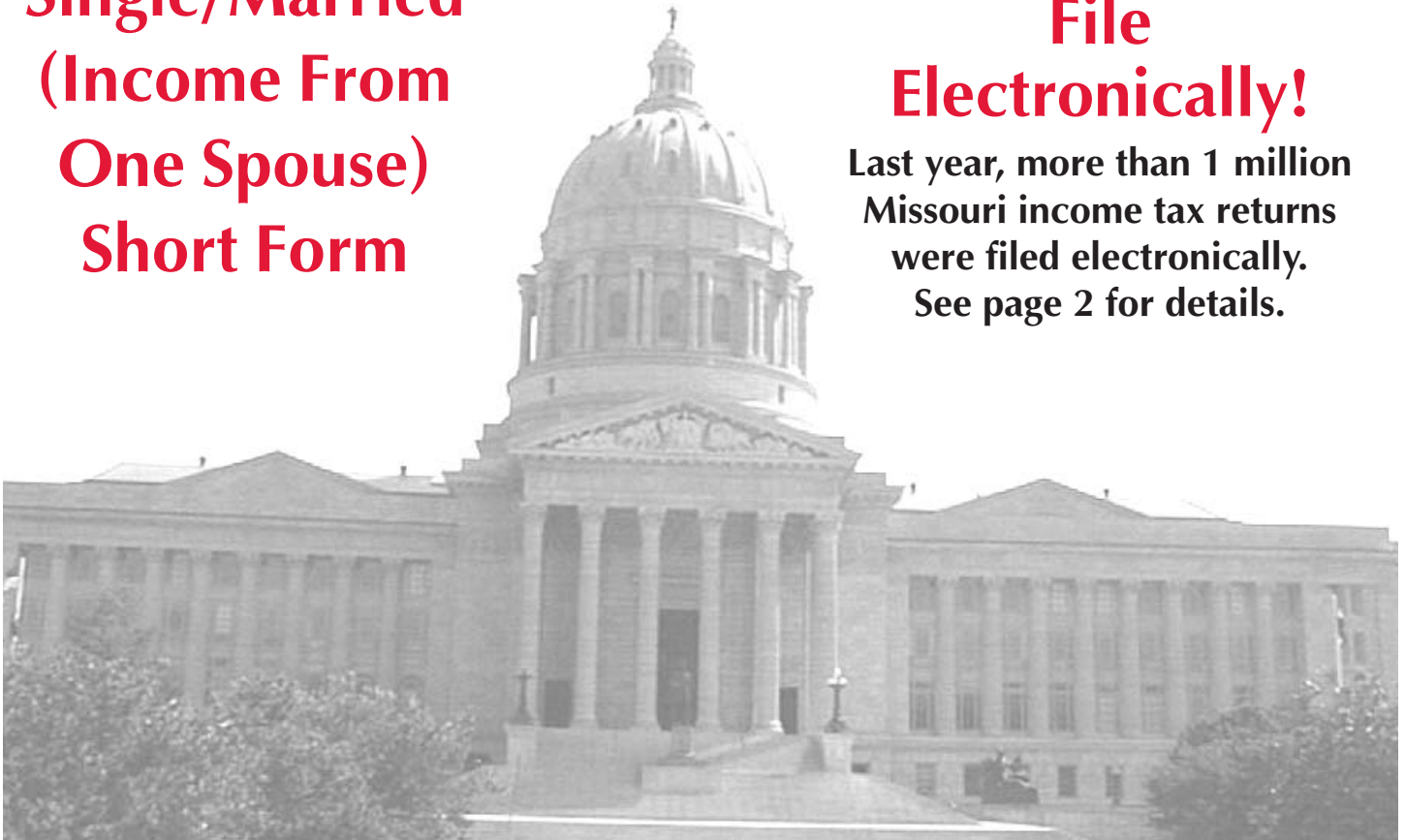
MISSOURI

2003 Form MO-1040A

**Single/Married
(Income From
One Spouse)
Short Form**

**File
Electronically!**

Last year, more than 1 million
Missouri income tax returns
were filed electronically.
See page 2 for details.



Visit our web site at www.dor.mo.gov/tax

B-1040A

MO 860-1804 (11-2003)

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2003 Missouri individual income tax return if you:

- Are a one income filer (have income from one spouse—if married, or are single);
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- You are filing an amended return;
- You and your spouse both have income;
- You have income from another state;
- You have military pay that is not taxable to Missouri;
- You have a net operating loss;
- You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;

- b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion; and/or
- g. Bonus depreciation adjustments.
- You are claiming:
 - a. Pension exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTC or Form MO-PTS);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 42, 44, and 57 and any recapture taxes included on Line 60); and/or
 - f. A deduction for dependents age 65 or older.
- You owe a penalty for underpayment of estimated tax;
- You owe tax on a lump sum distribution included on your Federal Form 1040, Line 41; or
- You owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at **www.dor.mo.gov/tax** to select the easiest form for you.

To Obtain Forms:

- Access **www.dor.mo.gov/tax**
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 20), Motor Vehicle Branch and License Offices.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain federal forms you can access the IRS web site at **www.irs.gov** to download the forms you need.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

If you are a nonresident alien, access www.dor.mo.gov/tax for information.

When To File

The 2003 returns are due April 15, 2004.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2004.

If you receive an extension of time to file your federal income tax return,

you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See information on page 3 on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the

payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2004.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access our web site at www.dor.mo.gov/tax, or call (800) 877-6881.

Frequently Asked Questions

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2004. See Page 7, Line 19, for payment options.

How do I determine the tax on my federal return that is entered on my Missouri return? The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 5 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040A, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table on the back of Form MO-1040A, to calculate the tax.

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Form 1040A or 1040, Line 6c). See page 6, Line 7, for more information.

FORM MO-1040A

Information to Complete Form MO-1040A

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s), in the spaces provided on the return.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

If the taxpayer or spouse died in 2003, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older**, or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

Line 1 — Federal Adjusted Gross Income

Use the chart below to locate your income on your federal return.

FEDERAL FORM	LINE
Federal Form 1040	Line 34
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 5 on page 16.

Line 4 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your federal return with two exceptions:

- Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.
- Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your return and was not a dependent of someone else.

Only one box may be checked on Line 4, Boxes A through G.

Enter on Line 4 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040A. **Note: If you checked Box B, enter "0".**

Line 5 — Tax on Federal Return

Use the chart below to locate the tax reported on your federal return. This amount is limited based on your filing status, and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract that payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

Diagrams of the federal returns are on pages 15 and 16.

Line 6 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction. If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see federal

Single	\$4,750
Married Filing a Combined Return or Qualifying Widow(er)	\$9,500
Head of Household	\$7,000
Married Filing Separate	\$4,750

return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in the higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions complete the Itemized Deductions Section on the back of Form MO-1040A. **Attach a copy of your federal form and Federal Schedule A.**

Line 7 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. See diagram on page 16. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 8 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2003, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$_____

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. B) \$_____

- C. Enter the amount from Federal Schedule A, Line 1. C) \$_____
- D. Enter the amount of qualified long-term care included in Line C. D) \$_____
- E. Subtract Line D from Line C. E) \$_____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . F) \$_____
- G. Subtract Line F from Line A. G) \$_____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040A, Line 8. H) \$_____

Attach a copy of your federal form and Federal Schedule A (if you itemized your deductions).

Line 11 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

Line 12 — Missouri Withholding

Include only Missouri withholding on Line 12. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding.** See Diagram 1 on page 17. **Attach a copy of all Forms W-2(s) and 1099(s).**

Line 13 — Estimated Tax Payments

Include any estimated tax payments made on your 2003 return and any overpayment applied from your 2002 Missouri return.

Line 16 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 17 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 18 — Refund

Refunds are issued faster on returns that are filed early.

Line 19 — Amount Due

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

You **must sign** the Form MO-1040A. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return (Pages 1 and 2) and Federal Schedule A**
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 8, Long-term Care Insurance Deduction

Mail Form MO-1040A, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 6.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Line 2 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$5,394.** Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. **The amount cannot exceed \$8,555.** (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.)

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 64, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 28. See diagrams of Federal Form 1040 on page 16.

Line 6 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 6 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 34, is greater than \$139,500 (\$69,750 if married filing separate), complete the Worksheet — State and Local Income Taxes (below), to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

Line 7 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 6. Include on Line 7 the amount of

earnings taxes withheld shown on Form W-2(s). See Diagram 1, on page 17, Box 19.

Line 9 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040A, Itemized Deductions, Line 8.	8		00



MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM

2003 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SPOUSE'S SOCIAL SECURITY NUMBER		00	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.		AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	
INCOME	1. Federal adjusted gross income from your 2003 Federal Forms 1040—Line 34; 1040A—Line 21; 1040EZ—Line 4; or TeleFile—Line 1						1		00
	2. Any state income tax refund included in your 2003 federal income						2	—	00
	3. Total Missouri Adjusted Gross Income — Subtract Line 2 from Line 1.						3	=	00
DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <div><input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</div> <div><input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500</div>						4		00
	5. Tax from federal return (Do not enter amount from your Form W-2(s) — <input type="text"/> 00 → Single—maximum of \$5,000; Married filing combined—maximum of \$10,000 NOT federal tax withheld.)						5	+	00
	6. Missouri standard deduction or itemized deductions. Single — \$4,750 ; Head of Household — \$7,000 ; Married Filing Separate — \$4,750 ; Married Filing a Combined Return or Qualifying Widow(er) — \$9,500 If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.						6	+	00
	7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =						7	+	00
	8. Long-term care insurance deduction						8	+	00
	9. Total Deductions — Add Lines 4 through 8.						9	=	00
TAX	10. Missouri Taxable Income — Subtract Line 9 from Line 3.						10		00
	11. Total Tax — Use the tax table on the back of this form to figure the tax.						11		00
PAYMENTS/REFUNDS	12. Missouri tax withheld from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).						12		00
	13. Any Missouri estimated tax payments made for 2003						13		00
	14. Total Payments — Add Lines 12 and 13.						14		00
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)						15		00
	16. Amount from Line 15 that you want applied to next year's taxes						16		00
	17. Enter the amount of your donation in the trust fund boxes to the right. <div><div>Children's <input type="text"/> 00</div><div>Veterans <input type="text"/> 00</div><div>Elderly Home Delivered Meals <input type="text"/> 00</div><div>Missouri National Guard <input type="text"/> 00</div><div>General Revenue <input type="text"/> 00</div><div>Workers' Memorial <input type="text"/> 00</div></div>						17		00
MAIL TO	18. Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. REFUND						18		00
	19. If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. AMOUNT YOU OWE						19		00
The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.									
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> P <input type="checkbox"/> F <input type="checkbox"/>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE ()		
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN		
SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE			

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1		00
2. 2003 (FICA) — Social security \$ + Medicare \$	2		00
3. 2003 Railroad retirement tax — (Tier I and Tier II) \$ + Medicare \$	3		00
4. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 8.	6		00
7. Earnings taxes included in Line 6 — See instructions on page 8.	7		00
8. Net state income taxes — Subtract Line 7 from Line 6, or enter Line 8 from worksheet on page 8.	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2003 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000

	Yourself/Spouse	Example
Missouri taxable income (Line 10)	\$	\$ 12,000
Subtract \$9,000	— \$ 9,000	— \$ 9,000
Difference	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$ 495

9,000 315
If more than \$9,000, tax is \$315 PLUS 6 percent of excess over \$9,000.
Round to nearest whole dollar and enter on front of form, Line 11.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of **Federal Return**, Pages 1 and 2; and
 - Copy of Federal Schedule A (if you itemize deductions).



MISSOURI INDIVIDUAL INCOME TAX RETURN
SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM

2003 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SPOUSE'S SOCIAL SECURITY NUMBER		00	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 18-19)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.		AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	
INCOME	1. Federal adjusted gross income from your 2003 Federal Forms 1040—Line 34; 1040A—Line 21; 1040EZ—Line 4; or TeleFile—Line 1						1		00
	2. Any state income tax refund included in your 2003 federal income						2	—	00
	3. Total Missouri Adjusted Gross Income — Subtract Line 2 from Line 1.						3	=	00
DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500						4		00
	5. Tax from federal return (Do not enter amount from your Form W-2(s) — <input type="text"/> 00 → Single—maximum of \$5,000; Married filing combined—maximum of \$10,000 NOT federal tax withheld.)						5	+	00
	6. Missouri standard deduction or itemized deductions. Single — \$4,750 ; Head of Household — \$7,000 ; Married Filing Separate — \$4,750 ; Married Filing a Combined Return or Qualifying Widow(er) — \$9,500 If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.						6	+	00
	7. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =						7	+	00
	8. Long-term care insurance deduction						8	+	00
	9. Total Deductions — Add Lines 4 through 8.						9	=	00
	10. Missouri Taxable Income — Subtract Line 9 from Line 3.						10		00
	11. Total Tax — Use the tax table on the back of this form to figure the tax.						11		00
	PAYMENTS/REFUNDS	12. Missouri tax withheld from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).						12	
13. Any Missouri estimated tax payments made for 2003						13		00	
14. Total Payments — Add Lines 12 and 13.						14		00	
15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)						15		00	
16. Amount from Line 15 that you want applied to next year's taxes						16		00	
17. Enter the amount of your donation in the trust fund boxes to the right. Children's <input type="text"/> 00 Veterans <input type="text"/> 00 Elderly Home Delivered Meals <input type="text"/> 00 Missouri National Guard <input type="text"/> 00 General Revenue <input type="text"/> 00 Workers' Memorial <input type="text"/> 00						17		00	
MAIL TO	18. Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. REFUND						18		00
	19. If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. AMOUNT YOU OWE						19		00
The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.									
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.						DOR ONLY <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> P <input type="checkbox"/> F <input type="checkbox"/>		
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO						PAID PREPARER'S PHONE ()		
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN		
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE		

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1		00
2. 2003 (FICA) — Social security \$ + Medicare \$	2		00
3. 2003 Railroad retirement tax — (Tier I and Tier II) \$ + Medicare \$	3		00
4. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	4		00
5. TOTAL — Add Lines 1 through 4.	5		00
6. State and local income taxes — See instructions on page 8.	6		00
7. Earnings taxes included in Line 6 — See instructions on page 8.	7		00
8. Net state income taxes — Subtract Line 7 from Line 6, or enter Line 8 from worksheet on page 8.	8		00
9. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 8 from Line 5. Enter here and on front of form, Line 6.	9		00

NOTE: IF LINE 9 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2003 TAX TABLE

If Missouri taxable income from Form MO-1040A, Line 10, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is			If Line 10 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000

	Yourself/Spouse	Example
Missouri taxable income (Line 10)	\$	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$ 495

9,000 315
 If more than \$9,000,
 tax is \$315 PLUS 6
 percent of excess
 over \$9,000.
 Round to nearest whole
 dollar and enter on
 front of form, Line 11.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of **Federal Return**, Pages 1 and 2; and
 - Copy of Federal Schedule A (if you itemize deductions).



MISSOURI DEPARTMENT OF REVENUE
**2003 INDIVIDUAL CONSUMER'S
USE TAX RETURN**

FORM
4340
REV. 11-2003

TAX PERIOD
Jan. - Dec. 03
(200312)

DUE DATE
04/15/2004

LAST NAME		FIRST NAME		INITIAL	SOCIAL SECURITY NO.		
SPOUSE'S LAST NAME		FIRST NAME		INITIAL	SPOUSE'S SOCIAL SECURITY NO.		
ADDRESS				TAXABLE PURCHASES		TAX RATE	CONSUMER'S USE TAX
CITY		STATE	ZIP CODE	A.			1.
				B.		4.225%	2.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.				Total Individual Consumer's Use Tax Due (U.S. funds only)			3.
SIGNATURE(S)			DATE	DAYTIME TELEPHONE		DOR ONLY	
MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.							

MO 860-2442 (11-2003)

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

Why is there a Use Tax? The use tax protects your friends and neighbors who operate businesses by making sure their competitors are subject to the same rules. Because in-state businesses are required to collect sales tax, it is important that a similar tax be imposed on purchases made from out-of-state companies.

What is Taxable? When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year and Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2003, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO ($\$4,000 \times 4.225\% = \169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Out-of-state purchases which may be subject to use tax include:

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

Why am I required to file? When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make

purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the state of Missouri.

HOW TO FILE

Compile a list of purchases made during 2003 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2003 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2004.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. If there is a local option use tax rate applicable for your residential location, enter your taxable purchases on Line A and the applicable tax rate (**refer to table on reverse of form**). If there is not a local option use tax rate for your residential location, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2003.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Director of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

Sign and date the return.

MAIL TO: Department of Revenue
P.O. Box 840
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please e-mail salesuse@dor.mo.gov or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

LOCAL OPTION USE TAX RATES

The following list represents cities and/or counties that have an applicable local option use tax. If you reside within the limits of a city and/or county listed below and owe use tax, use the corresponding rate to compute your tax due. If you do not reside within the limits of a city and/or county listed below and you owe use tax, use the state use tax rate of 4.225% to compute your tax due. If you have questions regarding the correct rate, call (573) 751-2836.

CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE
ADRIAN	BATES	5.225%	EMDEN	SHELBY	5.725%	LAWSON	CLAY	5.100%	RIDGELEY	PLATTE	5.225%
ADVANCE	STODDARD	6.225%	ETTERVILLE	MILLER	5.225%	LEADINGTON	ST FRANCOIS	5.225%	RIVERSIDE	PLATTE	6.225%
ALBANY	GENTRY	5.225%	EUGENE	COLE	4.725%	LEETON	JOHNSON	5.725%	RIVERVIEW	ST LOUIS	4.725%
ALLENDALE	WORTH	5.600%	EVERTON	DADE	5.975%	LENTNER	SHELBY	5.725%	ROCK PORT	ATCHISON	7.475%
ALTAMONT	DAVISS	5.725%	EWING	LEWIS	6.350%	LEONARD	SHELBY	5.725%	ROCKVILLE	BATES	5.225%
AMAZONIA	ANDREW	5.725%	EXCELSIOR SPRINGS	CLAY	7.100%	LEWIS COUNTY	LEWIS	6.350%	ROSENDALE	ANDREW	5.725%
AMORET	BATES	5.225%	EXCELSIOR SPRINGS	RAY	6.225%	LEWISTOWN	LEWIS	6.350%	ROTHVILLE	CHARITON	6.225%
AMSTERDAM	BATES	5.225%	FAIRFAX	ATCHISON	5.975%	LIBERTY	CLAY	5.100%	ROUND GROVE	LAWRENCE	5.225%
ANDREW COUNTY	ANDREW	5.725%	FAIRLEY	PLATTE	5.225%	LILBOURN	NEW MADRID	5.225%	RUSSELLVILLE	COLE	4.725%
ARCOLA	DADE	5.975%	FERRELVIEW	PLATTE	5.225%	LINCOLN	BENTON	5.725%	SALISBURY	CHARITON	6.225%
ARGYLE	MARIES	5.725%	FILLMORE	ANDREW	5.725%	LINN COUNTY	LINN	5.225%	SANTA FE	MONROE	5.225%
ASH GROVE	GREENE	5.725%	FLINT HILL	ST CHARLES	5.825%	LINN CREEK	CAMDEN	6.225%	SAVANNAH	ANDREW	5.725%
ATCHISON COUNTY	ATCHISON	5.975%	FLORELL HILLS	ST LOUIS	4.725%	LINNEUS	LINN	5.225%	SEDALIA	PETTIS	5.225%
AUGUSTA	ST CHARLES	5.825%	FLORIDA	MONROE	5.225%	LOCK SPRINGS	DAVISS	5.725%	SHELBINA	SHELBY	5.725%
AURORA	LAWRENCE	5.225%	FORD CITY	GENTRY	5.225%	LOCKWOOD	DADE	6.975%	SHELBY COUNTY	SHELBY	5.725%
AVA	DOUGLAS	5.725%	FOREST CITY	HOLT	6.475%	LOHMAN	COLE	4.725%	SHELBYVILLE	SHELBY	5.725%
AVONDALE	CLAY	5.100%	FOREST GREEN	CHARITON	6.225%	LOUISIANA	PIKE	5.725%	SHERIDAN	WORTH	5.600%
BAGNELL	MILLER	5.225%	FORISTELL	ST CHARLES	7.325%	LOWRY CITY	ST CLAIR	5.225%	SILEX	LINCOLN	5.225%
BATES CITY	LAFAYETTE	5.725%	FORISTELL	WARREN	5.725%	MADISON	MONROE	5.225%	SILVER DOLLAR CITY	STONE	5.975%
BATES COUNTY	BATES	5.225%	FORT ZUMWALT	ST CHARLES	5.825%	MAITLAND	HOLT	6.475%	SMITHTON	PETTIS	5.225%
BEL-NOR	ST LOUIS	4.725%	FORTESCUE	HOLT	6.475%	MAPLEWOOD	ST LOUIS	5.475%	SMITHVILLE	CLAY	6.600%
BELGRADE	WASHINGTON	6.725%	FOSTER	BATES	5.225%	MAPLEWOOD (T1)	ST LOUIS	5.475%	SOUTH GREENFIELD	DADE	5.975%
BELLA VILLA	ST LOUIS	4.725%	FREISTATT	LAWRENCE	5.225%	MARCELINE	CHARITON	6.225%	SOUTH WEST CITY	MCDONALD	5.975%
BELLA VILLA (X1)	ST LOUIS	4.725%	FREMONT HILLS	CHRISTIAN	5.225%	MARCELINE	LINN	5.225%	SPRINGFIELD	GREENE	5.600%
BELLE	MARIES	5.725%	GALENA	STONE	5.975%	MARIES COUNTY	MARIES	5.725%	ST ANTHONY	MILLER	5.225%
BETHEL	SHELBY	5.725%	GALLATIN	DAVISS	6.600%	MARION	COLE	4.725%	ST CATHARINE	LINN	5.225%
BEVERLY	PLATTE	5.225%	GEORGETOWN	PETTIS	5.225%	MARIONVILLE	LAWRENCE	5.225%	ST CHARLES	ST CHARLES	5.825%
BIGELOW	HOLT	6.475%	GENTRY	GENTRY	5.225%	MARSTON	NEW MADRID	5.725%	ST CHARLES - ST PETERS	ST CHARLES	5.825%
BIRMINGHAM	CLAY	5.100%	GENTRY COUNTY	GENTRY	5.225%	MARTHASVILLE	WARREN	5.225%	ST CHARLES COUNTY	ST CHARLES	5.825%
BLACK JACK	ST LOUIS	4.725%	GLADSTONE	CLAY	7.350%	MARYS HOME	MILLER	5.225%	ST ELIZABETH	MILLER	5.225%
BLAIRSTOWN	HENRY	4.725%	GLASGOW	CHARITON	6.225%	MATSON	ST CHARLES	5.825%	ST LOUIS	ST LOUIS	6.950%
BLOOMFIELD	STODDARD	5.225%	GLENNAIRE	CLAY	5.100%	MAYWOOD	LEWIS	6.350%	ST MARTINS	COLE	4.725%
BLUE EYE	STONE	5.975%	GLENDALE	ST LOUIS	5.475%	MCCORD BEND VLG	STONE	5.975%	ST PAUL	ST CHARLES	5.825%
BOGARD	CARROLL	5.975%	GOWER	BUCHANAN	5.475%	MC FALL	GENTRY	5.225%	ST PETERS	ST CHARLES	5.825%
BOLCKOW	ANDREW	5.725%	GOWER	CLINTON	6.475%	MEADVILLE	LINN	5.225%	ST THOMAS	COLE	4.725%
BONA	DADE	5.975%	GRANT CITY	WORTH	5.600%	MENDON	CHARITON	6.225%	STE GENEVIEVE	STE GENEVIEVE	6.225%
BOSWORTH	CARROLL	5.975%	GRANTWOOD	ST LOUIS	4.725%	MERWIN	BATES	5.225%	STANBERRY	GENTRY	5.225%
BOWERS MILL	LAWRENCE	5.225%	GRAYSON	CLINTON	5.225%	MIDDLE GROVE	MONROE	5.225%	STEFFENVILLE	LEWIS	6.350%
BRANSON WEST	STONE	5.975%	GREEN RIDGE	PETTIS	5.225%	MILLER	LAWRENCE	5.225%	STET	CARROLL	5.975%
BRAYMER	CALDWELL	6.725%	GREENFIELD	DADE	5.975%	MILLER COUNTY	MILLER	5.225%	STOCKTON	CEDAR	6.225%
BRECKENRIDGE	CALDWELL	6.725%	HALE	CARROLL	5.975%	MINER	SCOTT	6.225%	STONE COUNTY	STONE	5.975%
BRECKENRIDGE HILLS	ST LOUIS	4.975%	HALLTOWN	LAWRENCE	5.225%	MINERAL POINT	WASHINGTON	6.725%	STONTS CITY	LAWRENCE	5.225%
BRINKTOWN	MARIES	5.725%	HAMILTON	CALDWELL	6.725%	MIRABILE	CALDWELL	6.725%	STOUTSVILLE	MONROE	5.225%
BROOKFIELD	LINN	6.975%	HARVESTER	ST CHARLES	5.825%	MISSOURI CITY	CLAY	5.100%	SUGAR CREEK	CLAY	6.100%
BROWNING	LINN	6.225%	HAZELWOOD	ST LOUIS	5.225%	MONETT	LAWRENCE	5.225%	SUGAR CREEK	JACKSON	5.225%
BROWNING	SULLIVAN	5.225%	HAZELWOOD (T1)	ST LOUIS	5.225%	MONROE CITY	MONROE	5.225%	SUMNER	CHARITON	6.225%
BROWNINGTON	HENRY	4.725%	HAZELWOOD (X1)	ST LOUIS	5.225%	MONROE COUNTY	MONROE	5.225%	SUNRISE BEACH	CAMDEN	5.725%
BRUMLEY	MILLER	5.225%	HAZELWOOD (X2)	ST LOUIS	5.225%	MONTECELLO	LEWIS	6.350%	SUNRISE BEACH	MORGAN	5.725%
BRUNSWICK	CHARITON	6.225%	HELENA	ANDREW	5.725%	MONTROSE	HENRY	4.725%	TAOS	COLE	4.725%
BUCKLIN	LINN	6.225%	HEMPLE	CLINTON	5.225%	MOSBY	CLAY	5.100%	TARKIO	ATCHISON	5.975%
BUCKNER	JACKSON	5.725%	HENLEY	COLE	4.725%	MOUND CITY	HOLT	6.475%	TIFF	WASHINGTON	6.725%
BUTLER	BATES	5.225%	HENRY COUNTY	HENRY	4.725%	MOUNT VERNON	LAWRENCE	5.225%	TIGHTWAD	HENRY	4.725%
BYNUMVILLE	CHARITON	6.225%	HERMITAGE	HICKORY	5.725%	NASHUA	CLAY	5.100%	TINA	CARROLL	5.975%
CADET	WASHINGTON	6.725%	HIGH GATE	MARIES	5.725%	NAYLOR	RIPLEY	6.225%	TRACY	PLATTE	5.225%
CALDWELL COUNTY	CALDWELL	6.725%	HOBERG	LAWRENCE	5.225%	NETTLETON	CALDWELL	6.725%	TRIMBLE	CLINTON	5.225%
CALEDONIA	WASHINGTON	6.725%	HOLDEN	JOHNSON	7.225%	NEW BOSTON	LINN	5.225%	TRIPLETT	CHARITON	6.225%
CALHOUN	HENRY	4.725%	HOLLIDAY	MONROE	5.225%	NEW COURT VLG	LEWIS	6.350%	TURNERY	CLINTON	5.225%
CAMDEN POINT	PLATTE	5.225%	HOLT	CLAY	5.100%	NEW MADRID	NEW MADRID	5.725%	TUSCUMBIA	MILLER	5.225%
CAMERON	CLINTON	5.225%	HOLT	CLINTON	5.225%	NEW MARKET	PLATTE	5.225%	ULMAN	MILLER	5.225%
CANTON	LEWIS	6.350%	HOLT COUNTY	HOLT	6.475%	NEW MELLE	ST CHARLES	6.825%	UNIVERSITY CITY	ST LOUIS	5.475%
CAPE FAIR	STONE	5.975%	HOLTS SUMMIT	CALLAWAY	7.225%	NEW POINT	HOLT	6.475%	UNIVERSITY CITY (T1)	ST LOUIS	5.475%
CARROLL COUNTY	CARROLL	5.975%	HOUSTON LAKE	PLATTE	5.225%	NODAWAY	ANDREW	5.725%	UPLANDS PARK	ST LOUIS	4.725%
CARROLLTON	CARROLL	5.975%	HOUSTONIA	PETTIS	5.225%	NORBORNE	CARROLL	5.975%	URICH	HENRY	4.725%
CARTERVILLE	JASPER	6.225%	HOWARDVILLE	NEW MADRID	5.225%	NORTH KANSAS CITY	CLAY	5.100%	VERONA	LAWRENCE	5.225%
CENTERTOWN	COLE	4.725%	HUGHESVILLE	PETTIS	5.225%	NORTHMOOR	PLATTE	5.225%	VICHY	MARIES	5.725%
CENTERVIEW	JOHNSON	5.725%	HUME	BATES	5.225%	O'FALLON	ST CHARLES	5.825%	VIENNA	MARIES	7.225%
CHARITON COUNTY	CHARITON	6.225%	HUNNEWELL	SHELBY	5.725%	OAKS	CLAY	5.100%	VINITA PARK	ST LOUIS	4.725%
CHILHOWEE	JOHNSON	5.725%	HURLEY	STONE	5.975%	OAKVIEW	CLAY	6.600%	WAKENDA	CARROLL	5.975%
CLARENCE	SHELBY	5.725%	IATAN	PLATTE	5.225%	OAKWOOD	CLAY	5.100%	WALDRON	PLATTE	5.225%
CLAY COUNTY	CLAY	5.100%	IBERIA	MILLER	5.225%	OAKWOOD MANOR	CLAY	5.100%	WARDSVILLE	COLE	4.725%
CLAYCOMO	CLAY	5.100%	INDEPENDENCE	CLAY	5.100%	OAKWOOD PARK	CLAY	5.100%	WARRENSBURG	JOHNSON	7.225%
CLINTON	HENRY	6.975%	INDIAN POINT (VILLAGE)	STONE	5.975%	OLD MINES	WASHINGTON	6.725%	WASHINGTON	FRANKLIN	5.725%
CLINTON COUNTY	CLINTON	5.225%	IRONDALE	WASHINGTON	6.725%	OLEAN	MILLER	5.225%	WASHINGTON COUNTY	WASHINGTON	6.725%
COFFEY	DAVISS	5.725%	JAMESON	DAVISS	5.725%	OLIVETTE	ST LOUIS	5.725%	WATSON	ATCHISON	5.975%
COLE COUNTY	COLE	4.725%	JAMESPORT	DAVISS	5.725%	OLIVETTE (T1)	ST LOUIS	5.725%	WEATHERBY LAKE	PLATTE	5.225%
COLLINS	ST CLAIR	5.100%	JEFFERSON CITY	COLE	4.725%	ORCHARD FARM	ST CHARLES	5.825%	WELDON SPRING	ST CHARLES	5.825%
CONEY ISLAND	STONE	5.975%	JOHNSON COUNTY	JOHNSON	5.725%	OREGON	HOLT	6.475%	WELDON SPRINGS HGTS	ST CHARLES	5.825%
CORDER	LAFAYETTE	5.725%	JOSEPHVILLE	ST CHARLES	5.825%	OSAGE BEACH	MILLER	5.225%	WENTZVILLE	ST CHARLES	7.825%
CORNING	HOLT	6.475%	KAISER	MILLER	5.225%	OSAGE BEND	COLE	4.725%	WEST ALTON	ST CHARLES	5.825%
COSBY	ANDREW	5.725%	KANSAS CITY	CASS	6.225%	OSAGE CITY	COLE	4.725%	WESTBORO	ATCHISON	5.975%
COTTEVILLE	ST CHARLES	5.825%	KANSAS CITY	CLAY	7.100%	OSBORN	CLINTON	5.225%	WESTON	PLATTE	6.725%
COUNTRY CLUB VLG	ANDREW	5.725%	KANSAS CITY	JACKSON	6.225%	PARIS	MONROE	5.225%	WESTPHALIA	OSAGE	5.225%
COURTOIS	WASHINGTON	6.725%	KANSAS CITY	PLATTE	7.225%	PARKVILLE	PLATTE	5.225%	WHITEMAN	JOHNSON	5.725%
COWGILL	CALDWELL	6.725%	KEARNEY	CLAY	5.100%	PARMA	NEW MADRID	5.225%	WHITEMAN AFB	JOHNSON	5.725%
CRAIG	HOLT	6.475%	KEYTESVILLE	CHARITON	6.225%	PASADENA HILLS	ST LOUIS	4.725%	WIEN	CHARITON	6.225%
CRANE	STONE	7.475%	KIDDER	CALDWELL	6.725%	PASSAIC	BATES	5.225%	WILLARD	GREENE	6.225%
DADE COUNTY	DADE	5.975%	KIMBERLING CITY	STONE	7.975%	PATTONSBURG	DAVISS	6.725%	WILLIAMSTOWN	LEWIS	6.350%
DADEVILLE	DADE	5.975%	KING CITY	GENTRY	5.225%	PECULIAR	CASS	6.725%	WINDSOR	HENRY	4.725%
DALTON	CHARITON	6.225%	KINGSTON	CALDWELL	6.725%	PENNSBORO	DADE	5.975%	WINDSOR	PETTIS	5.225%
DARDENNE PRAIRIE	ST CHARLES	5.825%	KINGSVILLE	JOHNSON	5.725%	PERUQUE	ST CHARLES	5.825%	WINSTON	DAVISS	5.725%
DARLINGTON	GENTRY	5.225%	KIRKWOOD	ST LOUIS	5.475%	PETTIS COUNTY	PETTIS	5.225%	WOODLAND PARK	MILLER	5.225%
DAVISS COUNTY	DAVISS	5.725%	KIRKWOOD (T1)	ST LOUIS	5.475%	PHELPS CITY	ATCHISON	5.975%	WOODS HEIGHTS	RAY	5.225%
DE WITT	CARROLL	5.975%	KIRKWOOD (T2)	ST LOUIS	5.475%	PIERCE CITY	LAWRENCE	5.225%	WOODSON TERRACE	ST LOUIS	5.475%
DEARBORN	PLATTE	5.225%	KIRKWOOD (T3X1)	ST LOUIS	5.475%	PILOT GROVE	COOPER	5.725%	WORTH	WORTH	5.600%
DEEPWATER	HENRY	4.725%	KIRKWOOD (X1)	ST LOUIS	5.475%	PINEVILLE	MCDONALD	5.725%	WORTH COUNTY	WORTH	5.600%
DEFIANCE	ST CHARLES	5.825%	KNOB NOSTER	JOHNSON	7.725%	PLATTE CITY	PLATTE	5.225%	ALL OTHER CITIES AND COUNTIES		4.225%
DENVER	WORTH	5.600%	LA BELLE	LEWIS	6.350%	PLATTE COUNTY	PLATTE	5.225%			
DES PERES	ST LOUIS	5.475%	LA GRANGE	LEWIS	6.350%	PLATTE WOODS	PLATTE	5.225%			
DES PERES (T1)	ST LOUIS	5.475%	LA MONTE	PETTIS	5.225%	PLATTSBURG	CLINTON	5.225%			
DES PERES (X1)	ST LOUIS	5.475%	LACLEDE	LINN	5.225%	PLEASANT HOPE	POLK	5.725%			
DES PERES (X2)	ST LOUIS	5.475%	LAKE OZARK	MILLER	5.225%	PLEASANT VALLEY	CLAY	5.100%			
DES PERES (X3)	ST LOUIS	5.475%	LAKE ST LOUIS	ST CHARLES	5.825%	POLO	CALDWELL	6.725%			
DES PERES (X4)	ST LOUIS	5.475%	LAKE WAUKOMIS	PLATTE	5.225%	PONCE DE LEON	STONE	5.975%			
DES PERES (X5)	ST LOUIS	5.475%	LAKELAND	MILLER	5.225%	PORTAGE DES SIOUX	ST CHARLES	5.825%			
DREXEL	BATES	5.225%	LAKENAN	SHELBY	5.725%	POTOSI	WASHINGTON	6.725%			
DUNCANS BRIDGE	MONROE	5.225%	LAKE SIDE	MILLER	5.225%	PRAIRIE HILL	CHARITON	6.225%			
DURHAM	LEWIS	6.350%	LAKEVIEW	MILLER	5.225%	PRATHERSVILLE	CLAY	5.100%			
EAST KANSAS CITY	CLAY	5.100%	LAMPE	STONE	5.975%	PURDIN	LINN	5.225%			
EDGERTON	PLATTE	5.225%	LANGDON	STONE	5.975%	RANDOLPH	CLAY	5.100%			
EDMUNDSON	ST LOUIS	5.475%	LATHROP	ATCHISON	5.975%	REA	ANDREW	5.725%			
ELDON	MILLER	5.225%	LATHROP	CLINTON	5.225%	REDS SPRINGS	STONE	5.975%			
ELSBERRY	LINCOLN	5.725%	LATOUR	JOHNSON	5.725%	RICH HILL	BATES	5.225%			
ELSTON	COLE	4.725%	LAWRENCE COUNTY	LAWRENCE	5.225%	RICHWOODS	WASHINGTON	6.725%			

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Call TeleFile at 1-800-829-5166
Keep This for Your Records—Do Not Mail!

TeleFile Tax Record OMB No. 1545-1277 **2003**

Department of the Treasury
Internal Revenue Service

Your social security number
Spouse's social security number

NOTE: You will be asked for your social security number(s) and date of birth when you call.

Your Customer Service Number(s)
Date of birth for name shown first

If the preprinted name(s) or address above is not correct, see page 6.

1 Fill in Lines A through D
See page 4.

A (Checking "Yes" will not change your tax or reduce your refund.)
Do you want \$3 to go to the Presidential Election Campaign Fund?
If a joint return, does your spouse want \$3 to go to this fund?

B Can your parents (or someone else) claim you on their 2003 tax return?
If a joint return, can your spouse be claimed as a dependent on another person's 2003 tax return?

C Taxable Interest
If over \$1,500, you **cannot** use TeleFile.

D Unemployment compensation and Alaska Permanent Fund dividends

E Routing number

F Type of account ☐ checking ☐ savings

G Account number

H Date you want amount you owe withdrawn from your account

I Federal Adjusted Gross Income

J Federal Standard Deduction and Exemption Amount

K Federal Taxable Income and Tax

L Federal Earned Income Credit, if any

M Amount of Your Refund Or Amount You Owe.
Payments must be made by April 15, 2004.

Declaration you (and spouse if married) must make: Under penalties of perjury, I declare that to the best of my knowledge and belief, the return information I provided is true and correct, and includes all amounts and sources of income I received during the tax year.

Do Not Mail Tax Record

2 Call Toll Free 24 Hours a Day
1-800-829-5166

N Stay on the line until TeleFile tells you your return has been accepted and gives you a 10-digit confirmation number.
After you finish the call, attach your W-2(s) and any 1099(s) to the Tax Record and keep it for your records.

Confirmation Number
/ / 2004
Date of Call

The IRS considers this Tax record, including the confirmation number, to be the record of information used to file your tax return.
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 10. Cat. No. 224041 TeleFile Tax Record (2003)

Diagram 2: Federal Telefile Tax Record

Line B (YES)

Line I (Federal Adjusted Gross Income)

Line J(1) (Standard Deduction — First Box)

Line K(2) (Tax — Second Box)

Line L (Earned Income Credit)

Diagram 3: Federal Form 1040EZ

Line 4 (Federal Adjusted Gross Income)

Line 5 (Standard Deduction)

Line 5 (YES)

Line 8 (Earned Income Credit)

Line 10 (Tax)

Form **1040EZ** Department of the Treasury—Internal Revenue Service
Income Tax Return for Single and Joint Filers With No Dependents **2003** OMB No. 1545-0075

Label (See page 12.)
Use the IRS label. Otherwise, please print or type.

Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 12. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

Your social security number
Spouse's social security number

▲ Important! ▲
You must enter your SSN(s) above.

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. **1**

2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. (see page 14.) **2**

3 Unemployment compensation and Alaska Permanent Fund dividends. (see page 14.) **3**

4 Add lines 1, 2, and 3. This is your **adjusted gross income**. **4**

5 Can your parents (or someone else) claim you on their return?
If **Yes**, enter amount from worksheet on back. If **No**, If single, enter \$7,500. If married filing jointly, enter \$15,000. See back for explanation. **5**

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income**. **6**

7 Federal income tax withheld from box 2 of your Form(s) W-2. **7**

8 Earned income credit (EIC). **8**

9 Add lines 7 and 8. These are your **total payments**. **9**

10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-28 of the booklet. Then, enter the tax from the table on this line. **10**

Refund
Have it directly deposited into your checking or savings account. (See page 19 and fill in 11a, 11c, and 11d.)
11a If line 9 is larger than line 10, or subtract line 10 from line 9. This is your **refund**. **11a**

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. For details on how to pay, see page 20. **12**

Amount you owe

Third party designee
Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ Yes. Complete the following. ☐ No

Designee's name Phone no. () Personal identification number (PIN) ()

Sign here
Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 11. Keep a copy for your records.

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Daytime phone number ()

Paid preparer's use only
Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN ()
Firm's name (or your name if self-employed), address, and ZIP code EIN () Phone no. ()

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23. Cat. No. 11329W Form **1040EZ** (2003)

Diagrams of Federal Forms to Assist You in Completing Your Missouri Income Tax Return

Diagram 4: Federal Form 1040A

Form 1040A U.S. Individual Income Tax Return 2003

Box 6a (Exemption) points to Line 6a (Exemptions).

Box 6c (Dependents) points to Line 6c (Dependents).

Line 21 (Federal Adjusted Gross Income) points to Line 21 (Adjusted gross income).

Line 24 (Standard Deduction) points to Line 24 (Standard deduction).

Line 36 (Tax) points to Line 36 (Total tax).

Line 41 (Earned Income Credit) points to Line 41 (Earned income credit).

Diagram 5: Federal Form 1040

Box 6a (Exemption) points to Line 6a (Exemptions).

Box 6c (Dependents) points to Line 6c (Dependents).

Line 10 (State Income Tax Refund) points to Line 10 (State income tax refund).

Line 28 (Self-employment tax) points to Line 28 (Self-employment tax).

Line 34 (Federal Adjusted Gross Income) points to Line 34 (Adjusted gross income).

Line 37 (Standard Deduction) points to Line 37 (Standard deduction).

Line 42 (Alternative Minimum Tax) points to Line 42 (Alternative minimum tax).

Line 54 (Tax) points to Line 54 (Total tax).

Line 63 (Earned Income Credit) points to Line 63 (Earned income credit).

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagram 1: Form W-2

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
				\$		\$	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				\$		\$	
				5 Medicare wages and tips		6 Medicare tax withheld	
				\$		\$	
				7 Social security tips		8 Allocated tips	
				\$		\$	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
				\$		\$	
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12	
				\$		\$	
				13 Salaried employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b \$	
				14 Other		12c \$	
						12d \$	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
		\$	\$	\$	\$		
		\$	\$	\$	\$		

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

2003

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Missouri Taxes Withheld

Earnings Tax

2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-II	081	(Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkson C-4	088	Elsberry R-II	134			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV . . .	092	Exeter R-VI	139	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093			Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III				Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Grove R-X	140	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fair Play R-II	141	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairfax R-III	142	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Fairview R-XI	144	Hartville R-II	194	Knob Noster R-VIII	244
Bosworth R-V	040	Cole Co. R-II		Farmington R-VII	146	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . .	097	Fayette R-III	147	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Festus R-VI	149	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Fordland R-III	151	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Forsyth R-III	152	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Fort Osage R-I (Route 2,		(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Independence)	153	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fort Zumwalt R-II	154	High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104	Fox C-6 (Arnold)	155	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Francis-Howell (R-III) . .	156	Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	Franklin Co. R-II		Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	(RFD, New Haven)	157	Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fredericktown R-I	158	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041	Fulton 58	159	Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108			Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoixie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Otterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeberg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonburg R-II	382	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Shell Knob 78	452	Union Star R-II	515
		Co.)	338	(Edgar Springs)	130	Sherwood Cass R-VIII		University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	(Creighton)	453		
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454	Valley Park	518
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Silex R-I	455	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Skyline R-II	456	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Slater	457	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithton R-VI	458	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	Smithville R-II	459		
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	South Callaway R-II		Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Mokane)	460	Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Harrison Co. R-II		(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Bethany)	461	Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Holt Co. R-I		Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Oregon)	462	Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	(Annapolis)	463	Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	South Nodaway Co. R-IV		Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		(Barnard)	464	Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	South Pemiscot Co. R-V		Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	(Steele)	465	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Boone Co. R-I	466	Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	Southern Reynolds Co.		Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				R-II	467	R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	Southland C-9		(Cardwell)	468
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	(Cardwell)	468	Southwest Livingston Co.	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	R-I	469
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		Southwest R-V	
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	(Barry Co.)	470
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	Special School District of	
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis Co.	577	St. Louis Co.	577
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spickard R-II	472	St. Clair R-XIII	478
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spokane R-VII	473	St. Elizabeth R-IV	479
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spring Bluff R-XV	474	St. James R-I	481
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Springfield R-XII	475	St. Joseph	482
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. Charles Co. R-V		St. Louis City	483
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	(Orchard Farm)	477	Stanberry R-II	484
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Charles R-VI	476	Ste. Genevieve Co. R-II	485
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Clair R-XIII	478	Steelville R-III	486
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Elizabeth R-IV	479	Stet R-XV	487
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. James R-I	481	Stewartville C-2	488
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. Joseph	482	Stockton R-I	489
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Louis City	483	Stoutland R-II	490
(Tuscumbia)	511			(RFD, Doniphan)	424	Stanberry R-II	484	Strafford R-VI	492
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Ste. Genevieve Co. R-II	485	Strain-Japan R-XVI	575
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Steelville R-III	486	Strasburg C-3	494
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Stet R-XV	487		
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Stewartville C-2	488		
Moniteau Co. C-I		Oran R-III	370	Rockwood R-VI	429	Stockton R-I	489		
(Jamestown)	221	Oreaville R-IV	371	Rolla 31	430	Stoutland R-II	490		
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Strafford R-VI	492		
(California)	060	Orrick R-XI	372	Salem R-80	434	Strain-Japan R-XVI	575		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salisbury R-IV	435				
(Latham)	256	Osage Co. R-II (Linn)	274						

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering
Form Order Questions
Refund Inquiry Line

(800) 877-6881
(573) 751-5337
(573) 751-3505

Electronic Filing Information
Forms-by-Fax

(573) 751-3930
(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.mo.gov/tax
Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

STATE OF MISSOURI INCOME AND OPERATING OUTLAYS FISCAL YEAR 2004

During the current operating budget year, the state of Missouri's budget less refunds is \$17,892,508,310.

Income — Where it will come from . . .

General Revenue . . . \$6,748,428,759

Federal Funds \$6,274,124,285

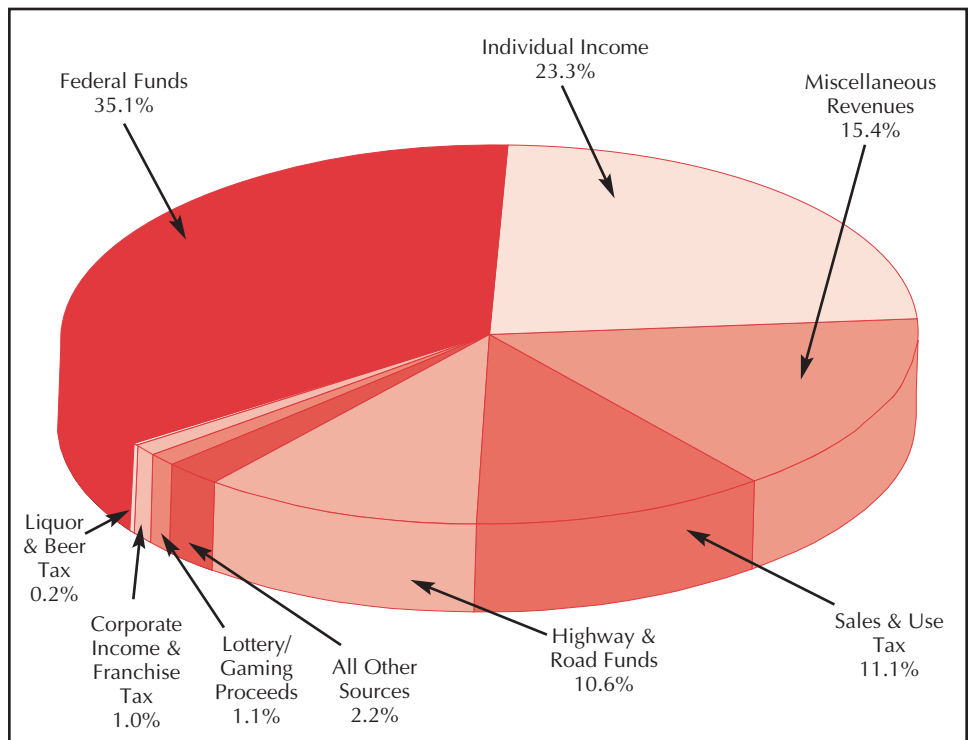
Other Funds \$4,869,955,266

Total Fiscal Year 2004

State of Missouri

Budget \$17,892,508,310

Federal Funds	35.1%
Individual Income	23.3%
Miscellaneous Revenues	15.4%
Sales & Use Tax	11.1%
Highway & Road Funds	10.6%
All Other Sources	2.2%
Lottery/Gaming Proceeds	1.1%
Corporate Income Tax and Corporate Franchise Tax	1.0%
Liquor & Beer Tax	0.2%



**According to *Governing Magazine Source Book 2003*,
Missouri ranks 44th in state taxes as a percent of personal income.**